

**PLEASE AMEND THE SPECIFICATION AS FOLLOWS:**

On page 9, lines 1-3, please amend the specification as follows:  
silicon dioxide liner may thermally grown by heating the substrate to a temperature of about 1050 °C for about 8minutes 8 minutes in an atmosphere of oxygen.

On page 9, lines 4-6, please amend the specification as follows:

Next, a lower dielectric layer 304 is formed in the trench such that the lower dielectric layer 304 partially fills the trench. For instance, the lower dielectric layer 304 may be formed above the trench liner 302.

On page 10, lines 17-25, please amend the specification as follows:

It is important to note that in accordance with various embodiments of the invention, the upper dielectric layer 306 and the lower dielectric layer 304 together have an effective dielectric constant that is less than that of silicon dioxide (e.g., 3.9), thereby enabling capacitance associated with the isolation structure to be reduced. The effective dielectric constant is not a sum of the dielectric constants of the upper and lower dielectric layers, but rather More specifically, the effective dielectric constant corresponds to at least one of horizontal and vertical capacitance associated with the isolation structure. However, it is preferable to reduce the effective dielectric constant associated with both vertical and horizontal capacitance. From the vertical and horizontal capacitance, a total capacitance is calculated from which an equivalent dielectric constant may be obtained by accessing simulated data, using one or more equations and/or using a graph as described below with reference to Figure 4. Simulations of the vertical and horizontal parasitic capacitances